

**BOLTON BOARD OF FINANCE
REGULAR MEETING
OCTOBER 20, 2022 – 7:15 P.M.
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &
TOWN OF BOLTON, 222 BOLTON CENTER RD, BOLTON
MINUTES**

Board of Finance Members Present: Chairman Ross Lally, Vice-Chair Robert Munroe, Charles Danna Jr., Mather Clarke, Kristen Gourley, Amanda Gordon, and Alex Rivera

Board of Selectmen Members Present: Interim Town Administrator Jim Rupert

Staff Present: Chief Financial Officer Jill Collins

Others Present: Nick Lavigne from Community Voice Channel (CVC)

1) **Call to Order:** R. Lally called this meeting to order at 7:15 P.M.

2) **Public Participation:**

R. Lally called for public participation. K. Gourley stated she would like to commend R. Lally for encouraging people to ask questions in these meetings for better understanding.

3) **Approval of Minutes:**

a) **May 5, 2022 Special Meeting:**

In section 3a, add “**No Discussion**”. In section 3b, “...motion **CARRIED 4:2:0 5:2:0.**” In section 3b, move “**E. Bradley began going over...we are where we need to be at this moment.**” to section 3c and move “**A. Rivera MOVED to approve...motion CARRIED 6:0:0.**” to section 3d. In section 3b, add “**No Discussion**”. In section 4a, add “**Next meeting May 25, 2022 at 7:15 P.M.**”
C. Danna MOVED to reapprove the minutes with changes. K. Gourley SECONDED.
By roll call vote, motion CARRIED 6:0:1.

b) **September 15, 2022 Regular Meeting:**

In section 5b, add “**The board gave unanimous thanks and praise for E. Bradley’s term of service in general and as Chair.**”
K. Gourley MOVED to approve the minutes with amendments to 5b. C. Danna SECONDED. By roll call vote, motion CARRIED 4:0:3.

4) **Elected Official and Town Staff Reports:**

a) Tax Collection Summary:

J. Collins discussed the Tax Collector's summary and stated that our current collection is at 99.63% compared to last year which was at 98.67%. Motor Vehicle is currently at 91.73%, prior years is at 52.96%, and interest and fees are 48.24%. J. Collins stated that we received the grant that covers part of our motor vehicle tax and misc. revenues has gone up which is good.

b) Town Update:

J. Rupert discussed the elections line item being something we need to watch, because of referendums at the beginning of the year and elections. C. Danna explained the departments that become affected because of multiple referendums. R. Lally asked about the firetruck and what we should expect financially. J. Rupert explained that the firetruck was an item that passed referendum. There was an \$180,000 down payment that was paid when it was ordered. The information that was shared with us was that the firetruck would be delivered before the end of this FY, which was not expected, it was expected next FY. We have a remaining balance of \$600,000 that we owe now. J. Rupert and J. Collins have met with a financial advisor to make sure this payment gets made.

K. Gourley asked about the Waterline Covid Funds. She says she understands there's been a change on what we can use those funds for. Those changes being time sensitive and we must use it by 2024, and if we fall out of line of how we use those funds, we are responsible for paying back those funds. She states that she understands it's about 1.4 million dollars, with a town of our size. If we could get more information about this, it may offset some of our capital expenses, if allowed. It could also help out with some of our priorities.

c) BOE Update:

K. Heckt was absent during this meeting, but the Board had questions for K. Heckt to answer at a later date. A. Rivera asked what the current student enrollment is, to compare to previous years. K. Gourley asked about the cost of the roof replacement and when we will know the estimate.

d) Other:

J. Collins explained we will have to have a federal single audit as anticipated and she has already put more in the budget for it. C. Danna asked if we have a timeline for the audit. J. Collins says hopefully by December 31st.

5) New Business:

a) Draft of Meeting Calendar:

R. Lally presented a draft of the meeting calendar for next year. A. Gordon MOVED to approve the calendar with amendments that Thursday, November 16, 2023 and Thursday, December 21st, 2023 be noted as the new Finance Committee dates. A. Rivera SECONDED. By roll call vote, 7:0:0 passes UNANIMOUSLY.

b) Appoint CAPA Representative:

K. Gourley volunteered for the CAPA Representative opening. A. Gordon MOVED to approve K. Gourley as the new CAPA Representative. R. Munroe SECONDED. By roll call vote, 7:0:0 passes UNANIMOUSLY.

c) Discussion on RFP for Auditor:

J. Collins invited anyone from the Board to participate in the RFP by writing it to get additional insight, since the Board must approve this. There was no interest.

6) Adjournment: A. Gordon MOVED to approve the adjournment of this meeting at 8:52 P.M. C. Danna SECONDED.

Next Meetings:

November 17, 2022

December 15, 2022

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

PLEASE SEE THE MINUTES OF SUBSEQUENT MEETINGS FOR THE APPROVAL OF THESE MINUTES AND ANY CORRECTIONS HERETO.

SEE ATTACHMENTS UNDER SEPARATE COVER.

<p style="text-align: center;">Report Commentary FY2022</p>

As of October 31, 2021, we have expended 21% of the appropriated budget or \$3,118,162 and in 2020, we expended 22%. We are currently projecting the budget to be fully expended at \$14,868,914.

Transfers:

The BOE approved all transfers presented at their November 11, 2021 meeting.

Transfers over \$10,000:

See Memo to BOF 11-12-21 - Transfer of Funds over \$10,000

Attachments:

- Budget status - FY2022
- BOE Transfers Listing – October
- Memo to BOF – Memo to BOF 11-12-21 - Transfer of Funds over \$10,000
- Grant presentation package presented to the BOE on November 11th.
 - Summary listing of grants under BOE control
 - 2020-2021 Unaudited Grant Expenditures
 - 2021-2022 Projected Grant Expenditures
 - Coronavirus Relief Grants

Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold won't be known until sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost report by all districts to the state in December and March of every year.
3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services. In addition, the current year presents significant cost increases in general due to the market/economy's overall issues related supply chain, staffing, and demand higher than supply.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

BOARD OF EDUCATION

BUDGET STATUS: October

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 10/31/21	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	October Changes/Transfers
<u>REGULAR INSTRUCTION</u>											
Instructional Technology	1000 / 100	112,625	54,146	(72)	54,074	2,389	4%	54,074	0	(72)	See October Transfer Listing.
Art	1000 / 105	10,270	10,571	0	10,571	4,968	47%	10,571	0	0	
English Language Arts	1000 / 110	19,695	19,924	0	19,924	15,229	76%	19,924	0	0	
World Language	1000 / 120	14,111	5,734	0	5,734	3,547	62%	5,734	0	0	
Computer Instruction	1000 / 140	13,536	14,143	72	14,215	4,658	33%	14,215	0	72	See October Transfer Listing.
Mathematics	1000 / 160	24,541	16,703	0	16,703	4,840	29%	16,703	0	0	
Science	1000 / 170	7,668	17,239	0	17,239	10,523	61%	17,239	0	0	
Health & Physical Education	1000 / 180	7,984	3,509	0	3,509	1,299	37%	3,509	0	0	
Social Studies	1000 / 190	4,271	9,830	0	9,830	5,883	60%	9,830	0	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	149	1,853	0	1,853	270	15%	1,853	0	0	
Family & Consumer Science	1000 / 320	9,680	9,050	0	9,050	1,143	13%	9,050	0	0	
Music	1000 / 350	16,800	16,678	0	16,678	7,365	44%	16,678	0	0	
Technology Education	1000 / 360	4,614	12,106	0	12,106	2,114	17%	12,106	0	0	
Continuing Education	1000 / 600	15,773	15,343	0	15,343	15,343	100%	15,343	0	0	
Library Media Center	2220 / 440	27,027	34,542	0	34,542	22,034	64%	34,542	0	0	
Athletics	3200 / 910	52,592	60,500	0	60,500	20,080	33%	60,500	0	0	
Subtotal		341,335	301,871	0	301,871	121,686	40%	301,871	0	0	
<u>STUDENT SUPPORT SERVICES</u>											
Special Education	1000 / 200	326,269	288,841	0	288,841	51,887	18%	288,841	0	0	
ESY Special Education	1000 / 210	21,055	22,788	0	22,788	8,561	38%	22,788	0	0	
Tutorial & Homebound Instruction	1000 / Var	398	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	445	0	445		0%	445	0	0	
Guidance	2120 / 430	4,727	5,392	0	5,392	4,700	87%	5,392	0	0	
Nursing & Medical	2130 / 000	2,297	5,920	0	5,920	1,536	26%	5,920	0	0	
Psychological Services	2140 / 200	1,456	2,554	0	2,554	0	0%	2,554	0	0	
Speech, Hearing & Language	2150 / 200	0	314	0	314	0	0%	314	0	0	
Transportation - SY SPED	2700 / 200	30,010	105,876	0	105,876	3,192	3%	105,876	0	0	
Transportation - ESY SPED	2700 / 210	1,920	20,782	0	20,782	11,013	53%	20,782	0	0	
Subtotal		388,133	456,712	0	456,712	80,891	18%	456,712	0	0	

BOARD OF EDUCATION

BUDGET STATUS: October

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 10/31/21	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	October Changes/Transfers
Excess Costs Grant		(22,565)	(51,890)	0	(51,890)	0	0%	(51,890)	0	0	
Subtotal - Net of Excess Costs Grant		365,568	404,822	0	404,822	80,891	20%	404,822	0	0	
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>											
Program Impr. & Evaluation	2210 / 100	25,988	21,563	0	21,563	4,188	19%	21,563	0	0	
Central Administration	2320 / 000	97,554	110,596	0	110,596	30,663	28%	110,596	0	0	
School Insurance	2330 / Var	133,532	148,672	0	148,672	72,391	49%	148,672	0	0	
Building Administration	2410 / Var	61,209	76,511	557	77,068	23,398	30%	77,068	0	557	See October Transfer Listing.
Fiscal Services	2510 / 000	49,325	86,059	(557)	85,502	11,458	13%	85,502	0	(557)	See October Transfer Listing.
Systems Management	2580 / Var	155,448	240,989	0	240,989	49,882	21%	240,989	0	0	
Subtotal		523,057	684,390	0	684,390	191,980	28%	684,390	0	0	
<u>OPERATIONS & TRANSPORTATION</u>											
Operations & Maintenance	2600 / 000	461,147	503,861	0	503,861	174,152	35%	503,861	0	0	See Transfer Request below
Transportation	2700 / Var	522,854	576,795	0	576,795	100,998	18%	576,795	0	0	
Subtotal		984,001	1,080,656	0	1,080,656	275,151	25%	1,080,656	0	0	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>											
Salaries & Wages	Var / Var	9,136,215	9,752,021	0	9,752,021	1,884,038	19%	9,752,021	0	0	
Personnel Benefits	2570 / Var	2,495,165	2,645,154	0	2,645,154	564,416	21%	2,645,154	0	0	
Subtotal		11,631,380	12,397,175	0	12,397,175	2,448,455	20%	12,397,175	0	0	
<u>SUMMARY OF ALL PROGRAMS</u>											
REGULAR INSTRUCTION		341,335	301,871	0	301,871	121,686	40%	301,871	0	0	
STUDENT SUPPORT SERVICES		365,568	404,822	0	404,822	80,891	20%	404,822	0	0	
ADMIN/SUPPORT/CENTRAL SERVICES		523,057	684,390	0	684,390	191,980	28%	684,390	0	0	
OPERATIONS/TRANSPORTATION		984,001	1,080,656	0	1,080,656	275,151	25%	1,080,656	0	0	
SALARIES/EMPLOYEE BENEFITS		11,631,380	12,397,175	0	12,397,175	2,448,455	20%	12,397,175	0	0	
TOTAL EDUCATION BUDGET		13,845,341	14,868,914	0	14,868,914	3,118,162	21%	14,868,914	0	0	

TICKMARK NOTES:

FY2021 Comparative Expenditure %=> 22%

Var=There are various/multiple programs associated with the function.

^Projected budget balance: Positive amounts will reflect a budget under expenditures and (negative) amounts reflects a budget over expenditures.

BOARD OF EDUCATION

BUDGET STATUS: October

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

Function / Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 10/31/21	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	October Changes/Transfers
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APPROVAL REQUIRED (Budget Transfers over \$10,000):

1. Requesting Operations transfer of \$12,020 from Electricity to Equipment to cover shortfall in Capital Reserves for BHS HVAC Controllers & Commons Visual Lighting project. Pricing significantly increased since verbal quote obtained during budget process.

Budget	Amount	From Line Item	Amount	To Line Item
Operations & Maintenance	12,665	Electricity		
Operations & Maintenance			12,020	Equipment (HVAC controllers)
Operations & Maintenance			645	Equipment (Commons lighting)
Total:	12,665		12,665	

BOE TRANSFER LISTING - OCTOBER

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To purchase slim carry cases for chromebooks.				
1000 / 100	BCS		Technology Related Hardware -Instr.	(\$326.53)
1000 / 100		BCS	Technology Supplies	\$326.53
To cover additional cost of CodeMonkey subscription.				
1000 / 100	BCS		Online Subscription Services	(\$71.95)
1000 / 140		BCS	Online Subscription Services	\$71.95
Reclass: To cover additional cost of PSATs.				
2410 / 0	BCS		Other Supplies	(\$127.00)
2410 / 100		BCS	Tests	\$127.00
Reclass: To purchase a UPS battery that has failed in the BCS Main Office.				
2410 / 0	BCS		Other Supplies	(\$609.00)
2410 / 0		BCS	Technology Supplies	\$609.00
Reclass: To purchase Internet Safety Concepts presentation for students in Grades 5-8 on 11/11/21.				
2410 / 0	BCS		General Supplies for Classrooms	(\$1,300.00)
2410 / 0		BCS	Other Professional Services	\$1,300.00
Reclass: To cover electric three-hole punch replacment in BOE Office.				
2320 / 0	BPS		Central Office Related Services	(\$70.00)
2320 / 0		BPS	Other Supplies	\$70.00
Reclass: To fund office supply purchases.				
2320 / 0	BPS		Professional Development	(\$1,000.00)
2320 / 0		BPS	Other Supplies	\$1,000.00
Reclass: To cover cost of replacement ballasts for library lights.				
2600 / 0	BHS		Other Supplies	(\$680.00)
2600 / 0		BHS	Operation and Maint. Supplies	\$680.00
Reclass: Additional funds needed to cover cost of replacement ballasts for library lights.				
2600 / 0	BPS		Other Supplies	(\$100.00)
2600 / 0		BHS	Operation and Maint. Supplies	\$100.00
To cover cost of prior year postage rental invoice received in current year.				
2510 / 0	BHS		District Supplies	(\$127.00)
2410 / 0		BHS	Rentals	\$127.00
To fund increased cost to renew and replace BHS postage meter rental and service maintenance.				
2510 / 0	BHS		District Supplies	(\$430.00)
2410 / 0		BHS	Rentals	\$430.00

Report Commentary

FY2023

As of October 31, 2022, we have expended 21% of the appropriated budget or \$3,159,703 and in 2021, we expended 21%. We are currently projecting the budget to be fully expended at \$15,158,666.

Transfers:

The BOE approved all transfers at their November 9, 2022 meeting.

Transfers over \$10,000:

None

Attachments:

- FY2023 Budget status - October
- FY2022 Budget status - October
- FY23 Grant Presentation

Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold won't be known until sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost report by all districts to the state in December and March of every year.
3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services. In addition, the current year presents significant cost increases in general due to the market/economy's overall issues related supply chain, staffing, and demand higher than supply.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: October

	Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 10/31/22	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	October Changes/Transfers
<u>REGULAR INSTRUCTION</u>											
Instructional Technology	1000 / 100	91,521	44,450	0	44,450	4,731	11%	44,450	0	0	
Art	1000 / 105	9,191	9,326	0	9,326	2,375	25%	9,326	0	0	See Budget Transfer Listing.
English Language Arts	1000 / 110	19,731	24,840	684	25,524	12,241	48%	25,524	0	684	See Budget Transfer Listing.
World Language	1000 / 120	5,059	5,724	0	5,724	4,227	74%	5,724	0	0	
Computer Instruction	1000 / 140	11,583	14,065	0	14,065	3,571	25%	14,065	0	0	See Budget Transfer Listing.
Mathematics	1000 / 160	10,846	24,691	817	25,508	25,746	101%	25,508	0	0	See Budget Transfer Listing.
Science	1000 / 170	16,520	14,630	(395)	14,235	2,602	18%	14,235	0	(395)	See Budget Transfer Listing.
Health & Physical Education	1000 / 180	5,175	2,445	0	2,445	0	0%	2,445	0	0	
Social Studies	1000 / 190	16,886	6,774	0	6,774	3,932	58%	6,774	0	0	See Budget Transfer Listing.
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	270	3,438	0	3,438	2,938	85%	3,438	0	0	
Family & Consumer Science	1000 / 320	12,082	9,050	0	9,050	2,804	31%	9,050	0	0	
Music	1000 / 350	23,883	15,817	318	16,135	5,719	35%	16,135	0	318	See Budget Transfer Listing.
Technology Education	1000 / 360	9,281	13,099	0	13,099	1,909	15%	13,099	0	0	
Continuing Education	1000 / 600	15,343	15,336	0	15,336	15,336	100%	15,336	0	0	
Library Media Center	2220 / 440	33,551	40,071	0	40,071	27,189	68%	40,071	0	0	
Athletics	3200 / 910	56,386	61,500	0	61,500	26,776	44%	61,500	0	0	
Subtotal		337,306	305,256	1,423	306,679	142,095	46%	306,679	0	606	

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: October

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<u>STUDENT SUPPORT SERVICES</u>											
Special Education	1000 / 200	218,776	219,221	0	219,221	52,491	24%	219,221	0	0	
ESY Special Education	1000 / 210	8,561	17,389	0	17,389	13,157	76%	17,389	0	0	
Tutorial & Homebound Instruction	1000 / Var	0	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	490	0	490	0	0%	490	0	0	
Guidance	2120 / 430	4,950	5,520	0	5,520	4,987	90%	5,520	0	0	
Nursing & Medical	2130 / 000	4,038	7,796	0	7,796	1,319	17%	7,796	0	0	See Budget Transfer Listing.
Psychological Services	2140 / 200	618	3,149	0	3,149	0	0%	3,149	0	0	
Speech, Hearing & Language	2150 / 200	0	1,168	0	1,168	888	76%	1,168	0	0	
Transportation - SY SPED	2700 / 200	27,162	56,900	0	56,900	969	2%	56,900	0	0	
Transportation - ESY SPED	2700 / 210	11,013	15,550	0	15,550	17,010	109%	15,550	0	0	
Subtotal		275,119	330,983	0	330,983	90,820	27%	330,983	0	0	
Excess Costs Grant		0	(10,646)	0	(10,646)	0	0%	(10,646)	0	0	
Subtotal - Net of Excess Costs Grant		275,119	320,337	0	320,337	90,820	28%	320,337	0	0	
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>											
Program Impr. & Evaluation	2210 / 100	18,507	21,685	0	21,685	5,433	25%	21,685	0	0	
Central Administration	2320 / 000	68,605	113,802	0	113,802	28,885	25%	113,802	0	0	
School Insurance	2330 / Var	148,024	153,545	0	153,545	73,442	48%	153,545	0	0	
Building Administration	2410 / Var	62,865	79,174	(1,423)	77,751	22,797	29%	77,751	0	(606)	See Budget Transfer Listing.
Fiscal Services	2510 / 000	73,511	85,335	0	85,335	8,674	10%	85,335	0	0	
Systems Management	2580 / Var	226,523	263,662	0	263,662	49,245	19%	263,662	0	0	
Subtotal		598,034	717,203	(1,423)	715,780	188,477	26%	715,780	0	(606)	

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: October

	Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 10/31/22	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	October Changes/Transfers
<u>OPERATIONS & TRANSPORTATION</u>											
	Operations & Maintenance	2600 / 000	620,458	503,439	0	503,439	134,798	27%	503,439	0	0
	Transportation	2700 / Var	581,151	602,493	0	602,493	111,120	18%	602,493	0	0
	Subtotal		1,201,609	1,105,932	0	1,105,932	245,918	22%	1,105,932	0	0
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>											
	Salaries & Wages	Var / Var	9,425,260	9,900,181	0	9,900,181	1,875,533	19%	9,900,181	0	0
	Personnel Benefits	2570 / Var	2,405,817	2,809,757	0	2,809,757	616,859	22%	2,809,757	0	0
	Subtotal		11,831,077	12,709,938	0	12,709,938	2,492,393	20%	12,709,938	0	0
<u>SUMMARY OF ALL PROGRAMS</u>											
	REGULAR INSTRUCTION		337,306	305,256	1,423	306,679	142,095	46%	306,679	0	606
	STUDENT SUPPORT SERVICES		275,119	320,337	0	320,337	90,820	28%	320,337	0	0
	ADMIN/SUPPORT/CENTRAL SERVICES		598,034	717,203	(1,423)	715,780	188,477	26%	715,780	0	(606)
	OPERATIONS/TRANSPORTATION		1,201,609	1,105,932	0	1,105,932	245,918	22%	1,105,932	0	0
	SALARIES/EMPLOYEE BENEFITS		11,831,077	12,709,938	0	12,709,938	2,492,393	20%	12,709,938	0	0
	TOTAL EDUCATION BUDGET		14,243,145	15,158,666	0	15,158,666	3,159,703	21%	15,158,666	0	0

TICKMARK NOTES:

FY2022 Comparative Expenditure %=> **21%**

Var=There are various/multiple programs associated with the function.

^Projected budget balance: Positive amounts will reflect a budget under expenditures and (negative) amounts reflects a budget over expenditures.

APPROVAL REQUIRED (Budget Transfers over \$10,000): None

BOE TRANSFER LISTING: October

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To purchase additional Storyworks Scholastic magazines.				
1000 / 110	BCS		Workbooks	-(\$51.36)
1000 / 110		BCS	Periodicals	\$51.36
Reclass: To cover shortfall in math online services and supplies.				
1000 / 160	BHS		Software	-(\$182.00)
1000 / 160		BHS	Instructional Supplies	\$70.20
1000 / 160		BHS	Online Subscription Services	\$111.80
To purchase ELA Scholastic subscription for Grade 5.				
1000 / 170	BCS		Online Subscription Services	-(\$395.34)
1000 / 110		BCS	Periodicals	\$395.34
Reclass: To cover additional e-text AP Biology books - AP Biology enrollment higher than anticipated.				
1000 / 170	BHS		Repairs and Maintenance	-(\$249.40)
1000 / 170		BHS	Online Subscription Services	\$249.40
Reclass: Replacement AED Bundle needed at BCS not BHS.				
2130 / 0	BHS		Other Supplies	-(\$1,520.10)
2130 / 0		BCS	Other Supplies	\$1,520.10
Reclass: To cover instructional supplies and periodicals for new art teacher.				
1000 / 105	BHS		Dues & Fees	-(\$115.00)
1000 / 105		BHS	Periodicals	\$28.89
1000 / 105		BHS	Instructional Supplies	\$86.11
To purchase kindergarten literacy resource that was not budgeted for that will support all students in small group instruction.				
2410 / 0	BCS		General Supplies for Classrooms	-(\$288.36)
1000 / 110		BCS	Textbooks	\$288.36
Reclass: To fund projected FY23 BHS Interpreter Services.				
2410 / 0	BHS		Technology Related Repairs and Maint.	-(\$200.00)
2410 / 0		BHS	Professional Services	\$200.00
Reclass: To cover science Pear Deck subscription.				
1000 / 170	BHS		Non-Tech Rep. and Maint.	-(\$149.99)
1000 / 170		BHS	Online Subscription Services	\$149.99
Reclass: To cover social studies Pear Deck subscription.				
1000 / 190	BHS		Instructional Supplies	-(\$149.99)
1000 / 190		BHS	Online Subscription Services	\$149.99

BOE TRANSFER LISTING: October

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
To cover BCS portion of GraceNotes (Sight Reading Factory).				
2410 / 0	BCS		General Supplies for Classrooms	-(\$318.03)
1000 / 350		BCS	Online Subscription Services	\$318.03
Reclass: To purchase additional computer instruction supplies.				
1000 / 140	BCS		Online Subscription Services	-(\$494.35)
1000 / 140		BCS	Instructional Supplies	\$494.35
Reclass: To purchase ELA classroom library books. Original budget for digital reader's workshop resources no longer available.				
1000 / 110	BCS		Online Subscription Services	-(\$1,800.00)
1000 / 110		BCS	Textbooks	\$1,800.00

**EDUCATION GRANT OBJECTIVES
GRANTS UNDER BOE CONTROL**

	SOURCE	TYPE	GRANT NAME	OBJECTIVES	QUALIFIERS/REQUIREMENTS	GRANT PERIOD	COMMENTS
1	Federal	Entitlement	IDEA-Part B 611 Entitlement	To assist with the excess costs of providing special education and related services to children with disabilities ages 3-21. To obtain high academic achievement of all students in reading, writing, mathematics, science, and to obtain high school reform.	Supports children with disabilities ages 3 - 21. Property is limited to instructional equipment and assistive technology devices costing over \$5,000 and 1+ years useful life. Administrative costs limited to 10% of grant. Must supplement not supplant BOE budget.	2 year grant ending every 6/30	IDEA (Individuals with Disability Education Act)
2	Federal	Entitlement	IDEA-Part B 619 Preschool Entitlement	To provide funds for children with disabilities ages 3 to 5 to obtain high quality preschool education for all students.	Supports children with disabilities ages 3 - 5. Must supplement not supplant BOE budget.	2 year grant ending every 6/30	
3	Federal & State	Entitlement	MEDICAID	To support and provide reimbursement for school based services in enrolling eligible children in the Medicaid program, and assisting children already enrolled to access benefits available to them.	Supports students with disabilities ages 3 - 21 that are eligible for Medicaid.	Cumulative ongoing with reimb. claims	Projected annual revenues \$9,000-\$12,000 or less depending cost reporting and claims during the year and State's rate. In addition the district has a 16% reimbursement rate due to low Medicaid consent forms which is well below the state average of 41.45%. After discussion with our Medicaid consultant we opted out of the program in FY21 as the benefits did not exceed the cost to comply with the program requirements. The opt-out waiver is good for three years at which point another request will need to be filed.
4	Federal	Entitlement	Title I-Improving Basic Programs	To reduce achievement gaps, support academic excellence for all and prepare students for college and career. To support district and school improvement efforts and effective teaching and leadership.	Funding based on free and reduced lunch counts and supports children living at or near poverty. Must supplement not supplant BOE budget.	2 year grant ending every 6/30	
5	Federal	Entitlement	Title II-Part A Teachers				
6	Federal	Entitlement	Title III-Part A English Language Acquisition and Language Enhancement	To support English Language Learners.	Supports English Language Learners. Testing material not allowable.	2 year grant ending every 6/30	CREC manages and pays for all instructional supplies, professional services, and retains an administrative fee. We do not receive these funds.
7	Federal	Entitlement	Title IV-Part A Student Support & Academic Enrichment Grant	To provide all student with access to a well rounded education; to improve school conditions for student learning; and improve the use of technology in order to improve the academic achievement and digital literacy of all students.	Must meet one of the 3 stated conditions.	2 year grant.	Part of ESSA.

**EDUCATION GRANT OBJECTIVES
GRANTS UNDER BOE CONTROL**

	SOURCE	TYPE	GRANT NAME	OBJECTIVES	QUALIFIERS/REQUIREMENTS	GRANT PERIOD	COMMENTS
8	State	Entitlement	Open Choice-Attendance Grant & Early Beginnings Grant	To enhance and enrich the Open Choice programs and activities that reduce racial, ethnic, and economic isolation.	Supports Hartford-resident minority students placed in the Sheff region. Section 10-266aa(G) of the Connecticut General Statutes requires that town must make these funds available to the BOE in supplement to any other local appropriations, other state or federal grants or other revenues to which the BOE is entitled.	Cumulative ongoing based on Oct. 1 enrollment	Bolton must pay full tuition to the outplacement facility for any outplaced Choice special education student. Hartford reimburses Bolton the tuition less the grant amount of \$8,000/student. Beginning FY23 state increased base by an additional \$2,000/student.
9	State	Entitlement	Sheff Settlement-Open Choice Academic and Social Support	To promote and supplement academic and social success for students participating in the Open Choice program, improve student retention, increase high school graduation rates, increase academic preparedness for college and career, improve school climate and academic achievement for all students.	Supports Hartford-resident minority students placed in the Sheff region. Max of 10% for technology. Must provide data that substantiates direct impact on Open Choice students. Must supplement not supplant BOE budget.	1 year grant ending every 6/30	Requires approval by CSDE SHEFF grant manager. Must have site visits by state program manager.
10	State	Competitive	Teacher Education And Mentoring (TEAM) Grant	To support the CT TEAM program for new teachers to be mentored.	State funded support to meet the requirement of providing mentors for new teachers.	1 year grant ending every 6/30	
11	State	Competitive	Adult Education	To provide participation in VRABE - Vernon Adult Education program.		1 year grant ending every 6/30	Funds go directly to the Town of Bolton.
12	State	Entitlement	Open Choice - Increasing Attendance Rate & Educational Enhancement Opportunities (Sheff)	To increase acceptance rates and educational enhancement opportunities at the Open Choice Schools.		1 year grant ending 6/30	New grant approved at end of FY22 and awarded again in FY23.
13	Federal	Competitive	Paraeducator Professional Development Activities	To support professional learning opportunities for paraeducators to build their capacity to support students with disabilities.		7/1/21-9/30/22	1X new grant approved 7/13/2022.

**EDUCATION GRANT OBJECTIVES
GRANTS UNDER BOE CONTROL**

#	Grants Expended in FY22	Salary & Benefit	Prof. & Purch. Svcs.	Mag/Voag Tuition	Supplies	Texts	Technology	Equip.	Other	Unaudited Expenses	FY 2021-2022 USE OF FUNDS SUMMARY (unaudited expenditures)
1	IDEA 611	155,655	13,437	-	7,354	-	23,662	-	-	200,108	0.6 FTE Sped teacher, 0.77 FTE Social Worker, 1.0 FTE Para, 0.4 Occupation Therapist, 1:1 Para extra curricular coverage, pupil services, & instructional supplies.
2	IDEA 619	-	490	-	4,781	-	-	-	-	5,271	Pre-K professional development, iPad, instructional materials to support early childhood curriculum needs.
3	MEDICAID	-	-	-	-	-	-	-	-	0	No expenditures
4	TITLE I	5,378	14,140	-	9,855	-	-	-	-	29,373	Homework Club tutors, literacy & math online subscriptions & instructional supplies.
5	TITLE II	-	18,860	-	-	-	-	-	-	18,860	Professional development in math, literacy and instructional practices using technology.
6	TITLE III	-	-	-	944	-	-	-	-	944	Instructional EL supplies.
7	TITLE IV	-	1,750	-	3,302	-	4,864	-	-	9,916	Subscription to Gizmos Simulation Labs, teacher resources and supplies for a newly created K-5 STEAM Coaching role, & Ableton Live 11 software to supplement Music Technology 1 and 2 at Bolton High school.
8	OPEN CHOICE	149,948	49,021	103,522	1,255	7,363	23,742	6,928	251	342,030	1.0 FTE Dean of Students, 0.5 FTE HR Specialist, Homework Club Supervisors AM & PM, Winter Season Supervisor, BHS breakfast supervision, professional development & leadership trainings, support for hardship students (transportation, dues/fees, food, & supplies), tuition for magnet, vo-ag, & sped tuition, PR videos, instructional supplies, subscriptions & fees, and technology needs.
9	SHEFF-CHOICE	55,518	5,607	-	-	-	-	-	-	61,125	0.96 FTE Guidance, Bigs & Littles stipend, BCS & BHS quarterly newsletters stipends, Capstone stipend, Writing Center stipend, BCS Choice Liason stipend, & inservice/professional services.
10	TEAM (TBD)	1,673	-	-	-	-	-	-	-	1,673	Teacher Mentor stipends based on State's beginning teachers numbers. Amount will vary annually based number of teachers and state's payment.

**EDUCATION GRANT OBJECTIVES
GRANTS UNDER BOE CONTROL**

#	Grants Expended in FY22	Salary & Benefit	Prof. & Purch. Svcs.	Mag/Voag Tuition	Supplies	Texts	Technology	Equip.	Other	Unaudited Expenses	FY 2021-2022 USE OF FUNDS SUMMARY (unaudited expenditures)
12	Open Choice - Increasing Attendance Rate & Educational Enhancement Opportunities (Sheff)	-	3,600	-	3,600	-	-	-	-	7,200	Purchase of materials for Open Choice students at both schools. The items will include but are not limited to t-shirts, sweatshirts, hats, and backpacks. / Funds from this grant will contribute to some of the remaining days in our professional learning contract with Great Schools Partnership on equity and inclusion. The contract provides coaching and professional learning activities for administration and teachers.
	Grant Total	368,172	106,905	103,522	31,091	7,363	52,268	6,928	251	676,500	

TOTAL GRANT FUNDED POSITIONS: 5.23 FTEs*

THE FOLLOWING NUMBERS ARE EXCLUDED FROM ABOVE:

- 6 Title III -CREC is the fiscal agent and manages all revenues and expenses on behalf of Bolton. Starting FY21 CREC reimburses Bolton upon submission of reimbursement request.
- 8 Bolton is responsible for full outplacement tuition and will be reimbursed by Hartford minus the 8K tuition we receive for each Choice student.
- 11 Adult Ed-Continuing Education expenses are paid out of the BOE General Fund \$15,343. Grant revenue \$5,432 (split into two installments in August/May) goes directly to the Town.
- * FTEs subject to vary annually dependent upon actual salary and actual availability of awarded grant funds.

Coronavirus Relief Grants - see "Coronavirus Relief Grants" narrative

NOTE: EXCLUDES EXCESS COST REIMBURSEMENT GRANT WHICH IS REPORTED WITH THE GENERAL FUND BUDGET STATUS UPDATE MONTHLY.

**EDUCATION GRANT OBJECTIVES
GRANTS UNDER BOE CONTROL**

#	Grants Awarded in FY23	FTE Salary & Ben.	Other Salaries	Prof. & Purch. Svcs.	Mag/Voag Tuition	Supplies	Texts	Technology	Equip.	Other	New Grant Totals	PROJECTED FY 2022-2023 USE OF FUNDS SUMMARY
1	IDEA 611	158,611	-	2,000	-	3,507	-	-	-	-	164,118	0.6 FTE Sped teacher, 0.6 FTE Social Worker, 1.0 FTE Para, 0.4 Occupation Therapist, & pupil services to support hearing impairments. [Carryover funds \$6,829.96]
2	IDEA 619	-	-	-	-	3,995	-	-	-	-	3,995	Purchase of materials/supplies to support early childhood curriculum and social needs, renewal of GOLD curriculum, and purchase /replacement of A.T. [Carryover funds \$2,274.31]
3	MEDICAID (No award opt-out FY21 - FY23)	-	-	-	-	-	-	-	-	-	-	Other sped expenses as needed. [Carryover funds \$30,274.52]
4	TITLE I	-	5,000	17,438	-	1,500	-	-	-	-	23,938	Paraprofessional/Homework Club tutors, literacy & math online subscriptions, & instructional supplies to support intervention services. [Carryover funds \$17,401.42]
5	TITLE II	-	-	9,223	-	-	-	-	-	-	9,223	Professional development for teachers in reading/reading interventions and math/math interventions. [Carryover funds \$0]
6	TITLE III (Application)	-	-	-	-	923	-	-	-	-	923	Instructional EL supplies. [Carryover funds \$648.82]
7	TITLE IV (Application)	-	-	1,900	-	8,100	-	-	-	-	10,000	Complete the purchase of hardware for the Music Tech lab. Subscription to Gizmos Simulation Labs, teacher resources and supplies to support the K-5 STEAM Coaching position based on new student activities. Large format printer to support Art & Design courses. [Carryover \$84.70]
8	OPEN CHOICE (TBD)	166,501	15,276	56,501	94,350	2,500	-	40,000	44,872	-	420,000	1.0 FTE Dean of Students, 0.5 FTE HR Specialist, Homework Club Supervisors AM & PM, Winter Season Supervisor, BHS breakfast supervision, professional development, support for hardship students (transportation, dues/fees, food, & supplies), magnet/vo-ag/sped tuition, subscriptions & fees, & technology needs & supplies. 10/1/22 base 42 x \$10,000= \$420,000 New money base entitlement [Carryover \$119,480.42]
9	SHEFF-CHOICE (Application)	43,268	11,882	5,000	-	-	-	-	-	-	60,150	0.83 FTE Guidance, Bigs & Littles stipend, BCS & BHS quarterly newsletters stipends, Capstone stipend, Writing Center stipend, BCS Choice Liason stipend, & inservice/professional services.

**EDUCATION GRANT OBJECTIVES
GRANTS UNDER BOE CONTROL**

#	Grants Awarded in FY23	FTE Salary & Ben.	Other Salaries	Prof. & Purch. Svcs.	Mag/Voag Tuition	Supplies	Texts	Technology	Equip.	Other	New Grant Totals	PROJECTED FY 2022-2023 USE OF FUNDS SUMMARY
10	TEAM (TBD)	-	756	-	-	-	-	-	-	-	756	Teacher Mentor stipends based on State's beginning teachers numbers. Amount will vary annually based number of teachers in the state. Currently 3 teacher x \$252(prior year rate).
12	Open Choice - Increasing Attendance Rate & Educational Enhancement Opportunities (Sheff)	-	-	4,600	-	2,600	-	-	-	-	7,200	Math and Reading activities for families. Books for student book clubs. After-school literacy activities. Branded school supplies to foster a sense of belonging for students. Funding of programs that support student and family engagement and specialized extra-curricular experiences. Professional development through for achieving equity in and access to Advanced Placement courses. Provide take-home books and activities to facilitate home-school connection.
13	Paraeducator Professional Development Activities	-	2,045	-	-	-	-	-	-	-	2,045	Subscription to COMPASS online training modules. Technical assistance including set-up, kick-off with Paras, and troubleshooting. PMT and de-escalation training for paras.
	Grant Total	368,380	34,959	96,662	94,350	23,125	0	40,000	44,872	0	702,348	

TOTAL GRANT FUNDED POSITIONS:	4.93	FTEs*
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THE FOLLOWING NUMBERS ARE EXCLUDED FROM ABOVE:

- 6 Title III -CREC is the fiscal agent and manages all revenues and expenses on behalf of Bolton. Starting FY21 CREC reimburses Bolton upon submission of reimbursement request.
 - 8 Bolton is responsible for full outplacement tuition and will be reimbursed by Hartford minus the 8K tuition we receive for each Choice student.
 - 11 Adult Ed-Continuing Education expenses are paid out of the BOE General Fund \$15,336. Grant revenue \$5,993 (split into two installments in August/May) goes directly to the Town.
- * FTEs subject to vary annually dependent upon actual salary and actual availability of awarded grant funds.
Coronavirus Relief Grants - see "Coronavirus Relief Grants" narrative

NOTE: EXCLUDES EXCESS COST REIMBURSEMENT GRANT WHICH IS REPORTED WITH THE GENERAL FUND BUDGET STATUS UPDATE MONTHLY.

CORONAVIRUS RELIEF GRANTS
Updated through 11/1/22

GRANTS AWARDED IN FY 2020

ESSER I FUNDS - \$17,146

Grant Period: 3/13/20 - 9/30/22 (approved by CSDE 8/3/20)

Grant Budget: \$17,146 fully expended in FY20

Narrative Description	Total
Purchase of 54.26 touchscreen Chromebooks at per item cost of \$316 to address an urgent need to provide equal access to technology at home for all students during distance learning as a result of the pandemic.	\$17,146.00

CORONAVIRUS RELIEF FUNDS - \$184,408

Grant Period: 3/1/20 – 10/31/21 (approved by CSDE 10/29/20)

Grant Budget: \$184,408 fully expended in FY21

Narrative Description	Total
Electrostatic sprayer disinfectant solution	\$24,236.00
Hand sanitizing dispenser and wipes for students and staff for use in the classroom	\$10,929.00
Masks for staff and students	\$8,125.00
Hand sanitizer for staff and students	\$6,697.00
Web/document cameras	\$4,816.00
Wireless microphones/speakers	\$3,780.00
Desk shields for staff to provide a physical secondary barrier for social distancing	\$2,802.00
Touchless soap and dispensers	\$2,550.00
Isolation gowns for use in the nurses offices, isolation rooms, and for cleaning nurses offices, isolation rooms, and other COVID-19 infected areas	\$2,403.00
Signage to direct traffic flow	\$2,037.00
Disposable paper supplies	\$1,887.00
Gloves	\$1,589.00
PPE fireproof cabinet	\$1,391.00
PPE storage shelves	\$1,160.00
Water bottle filler	\$719.00
Two-way radios for cohort communications	\$658.00

Pocket tissues	\$306.00
PPE sterilizer cabinet	\$300.00
Safety goggles	\$228.00
Outdoor canopy tent for meal distribution	\$181.00
3-sided desk shield for every elementary and middle school student that provides a physical secondary barrier for additional protection for students and staff within a social distancing environment	\$20,762.00
BCS Air scrubber units for the nurse's room and isolation room at each school to help reduce contaminants like COVID-19, improve indoor air quality, and slow the spread of the disease in school 2 Air scrubbers x \$2,500 = \$5,000 + \$100 delivery fee=\$5,100.	\$5,100.00
BCS outlets for rentals of A/C units	\$1,000.00
Wireless high powered speaker for gymnasium	\$344.00
3-sided desk shield for every high school student that provides a physical secondary barrier for additional protection for students and staff within a social distancing environment	\$19,960.00
BHS Air scrubber units for the nurse's room and isolation room at each school to help reduce contaminants like COVID-19, improve indoor air quality, and slow the spread of the disease in school 2 Air scrubbers x \$2,500 = \$5,000 + \$100 delivery fee=\$5,100.	\$5,100.00
Total CRF	\$184,408.00

GRANTS AWARDED IN FY2021

ESSER II FUNDS - \$76,019

Grant Period: 1/5/21 – 9/30/23 (approved by CSDE 4/19/21)

Grant Budget: \$76,019 fully expended in FY22

Chromebooks	\$58,861
Summer Learning Salaries	\$10,920
Supplies	\$6,238

BPS use of ESSER II funds focused on instructional improvement planning PreK-12 for the 2021-2022 school year by administrators and teacher leaders, the purchase of approximately 203 Chromebooks replacements, and summer learning in 2021 for Bolton High School students. The summer learning at BHS consisted of planning for Freshman Academy including team building,

SEL activities, and academic organizational skills. Teachers also planned classroom structures and routines to support the transition to high school. We offered online credit recovery and all seniors were provided writing support for the development of their Senior Capstone project which is a graduation requirement. Lastly, we purchased supplies to support summer learning programs districtwide. The use of these funds for the BHS summer program also aligned to the Bolton Public Schools Strategic Plan 2020-2025 goals one and two.

ARP ESSER FUNDS - \$169,510

Grant Period: 3/13/20 – 9/30/24 (approved by CSDE 6/29/21)

Grant Budget: \$169,510 / Grant Balance: \$10,757 expect to be fully expended by 6/30/23.

Sound Field System	\$84,280
Desktops	\$38,980
Summer Learning Salaries	\$17,290
Chromebooks	\$11,369
BCS A/C Rental	\$10,757
Transportation	\$ 6,835

BPS use of APR ESSER funds included summer learning for Bolton Center School students in 2021, replacement technology, and the addition of a sound field system in grades PreK-8 in 2021-2022. BPS provided an in-person 2021 summer learning acceleration in literacy and mathematics for students in grades 1-8. The use of these funds for the BCS summer program also aligned to the Bolton Public Schools Strategic Plan 2020-2025 goals one and two. We replaced 43 teacher desktops and added a sound-field system in grades PreK-8. The implementation of a sound-field system will benefit both learners and teachers by amplifying the teacher’s voice around the classroom with consistent voice coverage. With an amplified voice, we ensure that every child in the room hears the lesson no matter where they are. With these funds we were able to outfit 39 classrooms at BCS with a sound field system. Both the desktops and the sound field system provide equitable access to instructional programs and applications that enhance and enrich all learning environments.

Sound-field introduces a low level individual audio system into the classroom and it unobtrusively raises the teacher’s voice to make sure you get constant voice coverage throughout the entire class space. This ensures that every child or student in the room hears the lesson no matter where they are at the same level. It’s basically a mini PA system. Sound field allows all children to clearly hear the lesson whether they are in person or remotely at home. Further, we have several elementary hearing impaired students who have moved to the district and this system directly supports their learning.

We plan to use the remaining funds to help fund A/C rental at the BCS.

CORONAVIRUS RELIEF MONIES ALIGNMENT TO STRATEGIC PLAN 2020-2025

The use of Coronavirus Relief funds from the grants above all align to the Bolton Public Schools Strategic Plan 2020-2025 Goals One and Two. Goal One centers on student success and addresses equity and access to curriculum, instruction, and assessment practices that are designed and delivered with a student-centered focus on content rigor, student engagement, and continuous academic improvement. Goal Two fosters a responsive, caring, and inclusive culture and collaborative relationships.

GRANTS AWARDED IN FY2022

ARP IDEA PART B 611 FUNDS - \$32,270

Grant Period: 7/1/21 – 6/30/23 (approved by CSDE 12/13/21)

Grant Budget: \$32,270 expect to be fully expended by 6/30/23

Chromebooks, Desktops, & iPad	\$18,852
Certified Orientation & Mobility Specialist (COMS)	\$ 9,418
Professional Development	\$ 4,000

ARP IDEA PART B 619 FUNDS - \$3,063

Grant Period: 7/1/21 – 6/30/23 (approved by CSDE 12/13/21)

Grant Budget: \$3,063 expect to be fully expended by 6/30/23

Chromebooks, Desktop, & iPads	\$2,880
Supplies	\$ 183

Supplemental IDEA sections 611 & 619 funds for children with disabilities ages 3-21 and ages 3-5, respectively, provide special education and related services. These funds will cover 15 desktops, 20 Chromebooks, 3 iPads, COMS services to assist blind and/or visually impaired students, and training for trauma informed practices, behavior, and autism for special education and related service staff.

ESSER II Special Education Recovery Activities \$57,600

Grant Period: 7/1/21 – 6/30/23 (approved by CSDE 3/9/22)

1. ESSER II Special Education Recovery Activities Grant

Grant Budget: \$30,000 expect to be fully expended by 6/30/23

Evaluation & Training Services	\$19,600
Supplies	\$10,400

The grant is intended to assist school districts with addressing delayed, interrupted, suspended or inaccessible IEP supports and services for students with IEPs in your school district. These funds can also be used to provide students with IEP supports and services to remediate skills and/or address lack of progress due to the COVID-19 pandemic. The LEA may use the bonus award for special populations that are identified by the LEA as being significantly impacted by COVID-19. These funds may be used along with/as an extension to the ESSER II, IDEA Part B or ARP IDEA funding.

2. ESSER II Bonus Special Education Populations \$25K Recovery Grant

Grant Budget: \$25,000 fully expended in FY22

BCBA	\$25,000
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The grant is intended to add bonus funding to the main grant and assist school districts with addressing delayed, interrupted, suspended or inaccessible IEP supports and services for students with IEPs in your school district. These funds can also be used to provide students with IEP supports and services to remediate skills and/or address lack of progress due to the COVID-19 pandemic.

3. ESSER II Bonus Dyslexia Recovery Grant

Grant Budget: \$2,600 expect to be fully expended by 6/30/23

Tutoring	\$2,600
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The grant is intended to assist school districts with the instruction for student with dyslexia. Note that this is for instruction itself, not instructional supplies.

FY2023 October 26, 2022	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY22	FY21	FY20
Administration	\$ 708,256.00	\$ 708,256.00	\$ 134,930.73	\$ 573,325.27	\$ 4,133.68	\$ 569,191.59	19.63%	26.84%	24.82%	34.12%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 147.00	\$ 2,053.00	\$ -	\$ 2,053.00	6.68%	7.00%	6.36%	6.36%
Financial Administration	\$ 237,546.00	\$ 237,546.00	\$ 73,807.02	\$ 163,738.98	\$ -	\$ 163,738.98	31.07%	31.41%	30.96%	13.08%
Auditing	\$ 29,000.00	\$ 29,000.00	\$ -	\$ 29,000.00	\$ -	\$ 29,000.00	0.00%	0.00%	0.00%	0.00%
Assessor	\$ 131,112.00	\$ 131,112.00	\$ 31,124.36	\$ 99,987.64	\$ 193.78	\$ 99,793.86	23.89%	25.15%	31.40%	32.36%
Tax Collector	\$ 91,208.00	\$ 91,208.00	\$ 27,304.11	\$ 63,903.89	\$ 1,650.98	\$ 62,252.91	31.75%	34.50%	32.23%	33.50%
Fringe Benefits	\$ 1,036,526.00	\$ 1,036,526.00	\$ 287,500.30	\$ 749,025.70		\$ 749,025.70	27.74%	31.89%	28.27%	32.28%
Town Clerk	\$ 137,760.00	\$ 137,760.00	\$ 44,633.69	\$ 93,126.31	\$ 5,200.00	\$ 87,926.31	36.17%	36.38%	36.22%	37.00%
Land Use	\$ 342,653.00	\$ 342,653.00	\$ 74,183.49	\$ 268,469.51	\$ 28,056.00	\$ 240,413.51	29.84%	30.01%	37.87%	35.49%
Planning & Zoning	\$ 4,250.00	\$ 4,250.00	\$ 815.10	\$ 3,434.90		\$ 3,434.90	19.18%	5.71%	4.35%	3.57%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 60.00	\$ 1,580.00		\$ 1,580.00	3.66%	2.10%	0.00%	5.21%
Property Insurance	\$ 145,400.00	\$ 145,400.00	\$ 57,743.57	\$ 87,656.43		\$ 87,656.43	39.71%	41.16%	30.21%	43.61%
Probate	\$ 6,258.00	\$ 6,258.00	\$ -	\$ 6,258.00		\$ 6,258.00	0.00%	0.00%	0.00%	100.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 343.99	\$ 1,891.01		\$ 1,891.01	15.39%	14.46%	6.71%	17.79%
Elections	\$ 65,613.00	\$ 65,613.00	\$ 21,968.93	\$ 43,644.07		\$ 43,644.07	33.48%	29.11%	32.20%	8.70%
Police	\$ 331,050.00	\$ 331,050.00	\$ 101.87	\$ 330,948.13		\$ 330,948.13	0.03%	0.04%	0.02%	0.00%
Fire Commission	\$ 241,385.00	\$ 241,385.00	\$ 55,971.00	\$ 185,414.00	\$ 31,546.54	\$ 153,867.46	36.26%	34.77%	39.90%	62.26%
Animal Control	\$ 3,100.00	\$ 3,100.00	\$ 3,000.00	\$ 100.00		\$ 100.00	96.77%	0.00%	100.00%	85.71%
Fire Marshal	\$ 32,000.00	\$ 32,000.00	\$ 5,021.94	\$ 26,978.06	\$ -	\$ 26,978.06	15.69%	19.38%	12.86%	5.48%
Emergency Management	\$ 14,693.00	\$ 14,693.00	\$ 5,476.14	\$ 9,216.86		\$ 9,216.86	37.27%	28.01%	32.50%	
Highways and Streets	\$ 1,002,817.00	\$ 1,002,817.00	\$ 277,224.31	\$ 725,592.69	\$ 145,590.40	\$ 580,002.29	42.16%	24.92%	33.67%	47.35%
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ 135.50	\$ 3,964.50		\$ 3,964.50	3.30%	0.00%	0.00%	0.00%
Parks/Town Building Ops	\$ 803,646.00	\$ 803,646.00	\$ 189,428.20	\$ 614,217.80	\$ 9,101.02	\$ 605,116.78	24.70%	26.84%	26.63%	28.98%
Public Health Admin	\$ 28,878.00	\$ 28,878.00	\$ 14,578.90	\$ 14,299.10	\$ -	\$ 14,299.10	50.48%	23.27%	46.27%	42.22%
Seniors / Social Services	\$ 159,498.00	\$ 159,498.00	\$ 46,639.78	\$ 112,858.22	\$ 9,100.00	\$ 103,758.22	34.95%	34.10%	25.58%	36.28%
Library	\$ 295,408.00	\$ 295,408.00	\$ 104,854.57	\$ 190,553.43	\$ 5,835.43	\$ 184,718.00	37.47%	41.04%	39.19%	41.23%
Conservation	\$ 2,105.00	\$ 2,105.00	\$ 610.45	\$ 1,494.55		\$ 1,494.55	29.00%	23.27%	29.54%	36.31%
Waste Collection	\$ 572,454.00	\$ 572,454.00	\$ 126,124.49	\$ 446,329.51	\$ -	\$ 446,329.51	22.03%	31.58%	32.20%	28.53%
Totals	\$ 6,432,791.00	\$ 6,432,791.00	\$ 1,583,729.44	\$ 4,849,061.56	\$ 240,407.83	\$ 4,608,653.73	28.36%	25.71%	23.67%	33.06%

A department that is running much higher than previous years.

Town of Bolton - FY2023 Revenue Statement - October 31, 2022

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
General Fund Revenue						
Property Taxes						
Current Property Tax	\$15,953,417.00	\$15,953,417.00	\$16,100,195.15	\$146,778.15	\$146,778.15	100.92%
Motor Vehicle Tax	\$1,737,991.00	\$1,737,991.00	\$1,610,472.72	(\$127,518.28)	(\$127,518.28)	92.66%
Supplemental MV Levy	\$175,000.00	\$175,000.00	\$0.00	(\$175,000.00)	(\$175,000.00)	0.00%
Prior Year's Taxes	\$70,000.00	\$70,000.00	\$38,975.02	(\$31,024.98)	(\$31,024.98)	55.68%
Interest & Fees	\$55,000.00	\$55,000.00	\$29,850.47	(\$25,149.53)	(\$25,149.53)	54.27%
Total Taxes	\$17,991,408.00	\$17,991,408.00	\$17,779,493.36	(\$211,914.64)	(\$211,914.64)	98.82%
State of Connecticut						
Education Grants						
ECS	\$2,683,216.00	\$2,661,000.00	\$670,804.00	(\$2,012,412.00)	(\$1,990,196.00)	25.21%
Adult Education	\$5,599.00	\$5,432.00	\$3,995.00	(\$1,604.00)	(\$1,437.00)	73.55%
Total State of CT Ed	\$2,688,815.00	\$2,666,432.00	\$674,799.00	(\$2,014,016.00)	(\$1,991,633.00)	25.31%
Other Grants						
Municipal Transition Grant	\$336,552.00	\$336,552.00	\$336,552.00	\$0.00	\$0.00	100.00%
Pilot: New Tiered Reimb.	\$31,536.00	\$31,536.00	\$0.00	(\$31,536.00)	(\$31,536.00)	0.00%
Disabled	\$750.00	\$750.00	\$0.00	(\$750.00)	(\$750.00)	0.00%
Veterans Grant	\$1,893.00	\$1,893.00	\$0.00	(\$1,893.00)	(\$1,893.00)	0.00%
Pequot	\$3,244.00	\$3,244.00	\$0.00	(\$3,244.00)	(\$3,244.00)	0.00%
Misc. State Grants	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)	(\$5,000.00)	0.00%
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$0.00	(\$11,494.00)	(\$11,494.00)	0.00%
Municipal Projects	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Municipal Stabilization	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Municipal Revenue Sharing	\$0.00	\$0.00	\$102,728.10	\$102,728.10	\$102,728.10	100.00%
Law Enforcement	\$1,000.00	\$1,000.00	\$885.00	(\$115.00)	(\$115.00)	88.50%
Total Other Grants	\$427,381.00	\$427,381.00	\$451,218.10	\$23,837.10	\$23,837.10	105.58%
Other Town Revenue						
Tuition	\$116,517.00	\$116,517.00	\$37,041.49	(\$79,475.51)	(\$79,475.51)	31.79%
Town Clerk	\$85,000.00	\$85,000.00	\$36,763.25	(\$48,236.75)	(\$48,236.75)	43.25%
Selectmen Fees	\$12,745.00	\$12,745.00	\$4,921.00	(\$7,824.00)	(\$7,824.00)	38.61%
Building Official Fees	\$75,000.00	\$75,000.00	\$37,832.26	(\$37,167.74)	(\$37,167.74)	50.44%
Library	\$2,000.00	\$2,000.00	\$424.85	(\$1,575.15)	(\$1,575.15)	21.24%
Building Official Service	\$88,081.00	\$88,081.00	\$22,920.33	(\$65,160.67)	(\$65,160.67)	26.02%
Misc. Revenue	\$15,000.00	\$15,000.00	\$23,601.11	\$8,601.11	\$8,601.11	157.34%
Telephone	\$6,000.00	\$6,000.00	\$0.00	(\$6,000.00)	(\$6,000.00)	0.00%
Interest	\$80,000.00	\$80,000.00	\$2,744.82	(\$77,255.18)	(\$77,255.18)	3.43%
Seniors	\$0.00	\$0.00	\$485.00	\$485.00	\$485.00	100.00%
Rental	\$33,684.00	\$33,684.00	\$8,580.00	(\$25,104.00)	(\$25,104.00)	25.47%
Shared Services-Assessor	\$60,894.00	\$60,894.00	\$0.00	(\$60,894.00)	(\$60,894.00)	100.00%
Total Other Town	\$574,921.00	\$574,921.00	\$175,314.11	(\$399,606.89)	(\$399,606.89)	30.49%
TOTAL GENERAL FUND	\$21,682,525.00	\$21,660,142.00	\$19,080,824.57	(\$2,601,700.43)	(\$2,579,317.43)	88.09%

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
BOARD OF EDUCATION						
Excess Cost Grant	\$51,890.00	\$51,890.00	\$0.00	(\$51,890.00)	(\$51,890.00)	0.00%
Federal Grants	\$206,485.00	\$206,485.00	\$63,594.00	(\$142,891.00)	(\$142,891.00)	30.80%
SHEFF	\$58,400.00	\$58,400.00	\$0.00	(\$58,400.00)	(\$58,400.00)	0.00%
CHOICE Grant	\$376,000.00	\$376,000.00	\$0.00	(\$376,000.00)	(\$376,000.00)	0.00%
TEAM	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.00%
Donations	\$0.00	\$0.00	\$2,498.00	\$2,498.00	\$2,498.00	100.00%
ESSER II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
ARP ESSER Grant	\$169,510.00	\$169,510.00	\$7,224.00	(\$162,286.00)	(\$162,286.00)	4.26%
Total Board of Education Grants	\$863,285.00	\$863,285.00	\$73,316.00	(\$789,969.00)	(\$789,969.00)	8.49%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$ 199,975.00	\$ 199,975.00	\$0.00	(\$199,975.00)	(\$199,975.00)	0.00%
Total Additional	\$199,975.00	\$199,975.00	\$0.00	(\$199,975.00)	(\$199,975.00)	0.00%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS	\$1,063,260.00	\$1,063,260.00	\$73,316.00	(\$989,944.00)	(\$989,944.00)	6.90%

Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
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**TAX COLLECTOR
10.31.22**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	TAX COLL. TRANSFERS	NET COLLECTION 10.31.22	PERCENTAGE COLLECTED FY 23 BUDGET
<i>CURRENT YR.LEVY</i>	\$ 15,953,417.00	\$ 16,141,596.36	\$ (28,595.09)	\$ (14,577.84)	\$ 1,771.72	\$ 16,100,195.15	100.92%
<i>MOTOR VEHICLE</i>	\$ 1,737,991.00	\$ 1,619,211.72	\$ (4,381.89)	\$ (4,737.65)	\$ 380.54	\$ 1,610,472.72	92.66%
<i>SUPP.MV LEVY</i>	\$ 175,000.00	-	\$ -	\$ -	\$ -	\$ -	0.00%
SUB TOTAL	\$ 17,866,408.00	\$ 17,760,808.08	\$ (32,976.98)	\$ (19,315.49)	\$ 2,152.26	\$ 17,710,667.87	99.13%
<i>PRIOR YEARS</i>	\$ 70,000.00	\$ 42,012.01	\$ (333.74)		\$ (2,703.25)	\$ 38,975.02	55.68%
<i>INTEREST & FEES</i>	\$ 55,000.00	\$ 29,509.57	\$ (2.22)	\$ (207.87)	\$ 550.99	\$ 29,850.47	54.27%
TOTAL	\$ 17,991,408.00	\$ 17,832,329.66	\$ (33,312.94)	\$ (19,523.36)	\$ -	\$ 17,779,493.36	98.82%

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

	7.31.2022	8.31.2022	9.30.2022	10.31.2022	11.30.2022	12.31.2022
	86.13%	99.24%	99.63%	100.92%		
	1.31.2023	2.28.2023	3.30.2023	4.30.2023	5.31.2023	6.30.2023
	7.31.2021	8.31.2021	9.30.2021	10.31.2021	11.30.2021	12.31.2021
	19.07%	90.94%	98.67%	99.09%	99.52%	99.95%
	1.31.2022	2.28.2022	3.30.2022	4.30.2022	5.31.2022	6.30.2022
	100.98%	101.06%	101.12%	101.24%	100.18%	100.39%

BOLTON BUDGET WORKSHOP

AUDITING

Code 4123	AUDITING SERVICES		
		Unaudited	
		Actual	Approp. for
Accounting Codes	Category	Expenditures	this year
		2021-2022	2022-2023
53410	Auditing Services	26,000	29,000
	Total	26,000	29,000

Any Change (+/-) in a category please explain.

By: Jill Collins

SERVICES

NO. 4

Request	Proposed
for	by Selectmen
2023-2024	2023-2024
0	0

BOLTON BUDGET WORKSHOP

BOARD OF

Code 4115	BOARD OF FINANCE		
		Unaudited	
		Actual	Approp. for
Accounting Codes	Category	Expenditures	this year
		2021-2022	2022-2023
51610	Payroll	1,699	1,300
55400	Advertising	104	75
56120	Office Operating Expenses	414	825
	Total	2,217	2,200

Any Change (+/-) in a category please explain.

By: Emily Bradley/Jill Collins

Signature(s):

F FINANCE

NO. 2

Request	Proposed
for	by Selectmen
2023-2024	2023-2024
0	0

FY2023 Transfers for October 2022

\$	300.00	To	Prof. Educational Training - Finance	From	Regular Payroll-Finance	<i>Rationale: to attend the fall and spring GFOA conferences</i>
\$	710.00	To	Furniture & Fixtures - Town Building Oper.	From	Equipment - Town Building Oper.	<i>Rationale: new furniture for Assessor</i>
\$	400.00	To	Office Oper. Supplies - Fire Commission	From	Repair & Maint. Supplies - Fire Commission	<i>Rationale: printer drum, toner & microphone.</i>
\$	200.00	To	Dues & Fees - Assessor	From	Office Oper. Supplies - Assessor	<i>Rationale: to reimburse Assessor for semi-annual MLS dues</i>